

# Healthcare Business Specialists

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## **RHC Medicare Cost Reporting for 2010**

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We hope that everyone is having a great new year and had a wonderful holiday season. Medicare cost report season is rapidly approaching for independent rural health clinics. This will be our first full year of cost reporting with Cahaba Government Benefits Administrator and we expect it to be a learning process for both us and the new Medicare Administrative Contractor (MAC) as well as for the other new MACs that have had limited rural health clinic experience. Hopefully, the learning curve will not be too steep for all parties involved. If you have received this notebook, Healthcare Business Specialists is preparing your cost report and we appreciate your continued support through all these years. I am now approaching my 30<sup>th</sup> year in the healthcare and cost reporting field. If we are not preparing your cost report, please review this next information carefully, as we may be able to find you some additional reimbursement by refiling your cost reports.

## **RHC Cost Reports and Contingency Reviews**

If your rural health clinic is not above the Medicare reimbursement maximum of \$77.76 for 2010; then, you should consider having us prepare your cost report. Last year 100% of our clients were at or above the reimbursement cap and the cost reports were filed conservatively as we did not have a single cost adjustment in our cost reports. Our recent refilings and contingency work has indicated that a number of clinics are not getting the maximum reimbursement rates and it is not due to low costs. It is due to incorrectly prepared cost reports.

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We have been working with Medicare and Medicaid cost reports since 1981 or 29 years of experience. That experience has proven results. HBS has recovered over \$500,000 in lost Medicare and Medicaid reimbursement by re-filing Medicare and Medicaid cost reports. We can look at the previous year's cost reports on a contingency basis and if we will only be paid if we find something. The fee is 25% of the Medicare increased reimbursement when it is credited to your account. If you are below the cap it just makes sense to have your cost report reviewed.

Even if we do not find increased reimbursement; we will send you a free benchmarking report comparing how your clinic compares to other clinics in physician compensation, charges per Medicare visit, reimbursement per Medicare visit, physician visits, NP visits, PA visits, Flu shot reimbursement, pneumococcal reimbursement, and other key operating variables of a rural health clinic. To get us started; email us at [la\\_vita\\_nouva@hotmail.com](mailto:la_vita_nouva@hotmail.com) or call us at (423) 243-6185.

### RHC Update and Billing Seminars

Healthcare Business Specialists is pleased to announce that the RHC Spring Update seminars have been scheduled for 2010. The dates and locations are as follows: Indianapolis on April 23, 2010, Columbia, SC on April 30, 2010, and St. Louis, MO on May 7, 2010. The seminars will be a little different than in the past. We will start at 9:30 and run until noon. We will have a 1½ hour break for lunch which will be on your own from Noon to 1:30 pm. The seminar will then run from 1:30 to 4:00 pm. Food will not be served at the seminars, so bring a snack.

The price of the seminar will be \$200.00 per person for the full day or \$100 if you just plan on attending a half day. We offer a \$25 discount for members of the same organization. The fee is \$200 for the first person from the same organization and \$175.00 for the second. We offer a referral bonus of \$25.00 to anyone who refers an attendee to the seminar. Just have the person write the name of the referring person in the promo code section of the registration form and we will pay the referral fee at the seminar. (You must be registered

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for the seminar to receive a referral fee.) The printed material including full color slides is not a part of the fee and if you want to obtain the notebook the cost is \$100 per notebook. The notebook will include a diskette with all the presentations and additional information related to RHCs. Again, the notebook is an additional fee from the seminar fee and if you can not attend the seminar you can order the RHC Update Notebook or the Cost Report Notebook. Both are \$100.00. The seminar locations and dates are as follows:

Location	Dates	Seminar Type
Indianapolis, IN	April 23, 2010	RHC Update
Columbia, SC	April 30, 2010	RHC Update
St. Louis, MO	May 7, 2010	RHC Update
Robinson, IL	June, 2010	RHC Billing
Hilton Head, SC	July 16, 2010	RHC Billing

## RHC Cost Report Workpapers

These work papers are designed to help you assemble the information necessary to prepare the Medicare Cost Report (Form 222). Since most of our independent rural health clinic clients have a December 31 year-end; this is the time when cost reports are typically prepared for our clients. Besides the Medicare cost report; a Medicaid cost report and 339 Questionnaire and Medicare Work papers are required to be submitted by May 31, 2010 in most cases. If your cost report year-end is not December 31, the cost report is due five months after the fiscal year-end.

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Since the cost reporting process is such an important part of your overall reimbursement from Medicare and Medicaid, we have included all the work papers necessary to complete an accurate Rural Health Clinic cost. If you have any questions about any of the work papers, please call us and we will be happy to explain why these work papers are required or if you do not need to use them for some reason. If we ask a question that does not apply to your clinic; simply indicate Not Applicable.

Some additional information that is required for the cost reports is information related to related party transactions. If the physician owns the practice office and leases it to the rural health clinic, this is considered a related party transaction. In this situation, cost reimbursement is limited to cost: which is the interest expenses, depreciation expense, and property expense. In most cases, the Schedule E from the IRS 1040 return has the necessary information. Any related party transaction is limited to cost. Please identify relatives of the owners and their compensation as this is subject to reasonableness and we will identify these transactions as related party transactions to Medicare.

In preparing the Medicare cost report, any cost related to items billed to Part B must be excluded. Common items are Hospital visits, radiology services, and laboratory services provided by an independent laboratory. One of the best ways to exclude the cost of hospital visits is to include them in the total visit count. This is the reason we ask for you detail your visits between office visits, hospital visits, nursing home visits, and home visits. Additionally, we need to know how many hours your providers spend providing services to rural health clinic patients, nursing home rounds, hospital inpatient services, and administrative time. Please let us know this information so we can accurately provide an FTE count on Worksheet B.

Many people do not complete the work papers on Medicare bad debts or are confused as to what constitutes a Medicare bad debt. This form is for only coinsurance and deductibles from Medicare patients that you have followed the appropriate procedures in billing and have written off after 120 days from the date of first bill.

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## 2010 P S and R Update

Here is some basic information about signing up with IACS which will provide the P S and R reports in the future. The CMS PS&R system is live and providers have started downloading and using the system.

The new PS&R system is used for all cost reports ending January 31, 2009 and later. The FI/MAC's are no longer required to send providers PS&R data. Providers now have the ability to request and download their own PS&R Summary data. This is an enhancement over the prior system. Providers can request data when they want and how they want. The following CMS website contains helpful information <http://www.cms.hhs.gov/PSRR/> .

The first step is to be registered with IACS. Information regarding the IACS process is located on the CMS website at <http://www.cms.hhs.gov/IACS>. The IACS webpage contains descriptions of the processes and links to user guides that will assist with registration. HFS has not and cannot use this system so we will not be able to support you through this process. We have heard that the IACS website is helpful.

This .pdf also has great information. For support you will contact the IACS help desk, External User Services (EUS), at 866-484-8049 or [EUSSupport@cgi.com](mailto:EUSSupport@cgi.com).

[http://www.cms.hhs.gov/psrr/downloads/Registration\\_Tips\\_Providers.pdf](http://www.cms.hhs.gov/psrr/downloads/Registration_Tips_Providers.pdf)

It is our understanding that January 31, 2009 – June 30, 2009 FYE providers are currently registering for IACS. It is important that you start this process as soon as possible because the verification process may take weeks to complete. If you are in the 1/31/2009 – 6/30/2009 FYE group you have probably been given information about registering with IACS from your FI/MAC.

7/1/2009 – 8/31/2009 providers will begin registration on 8/1/2009.

9/1/2009 – 9/30/2009 providers will begin registration on 9/1/2009.

10/1/2009 – 1/30/2010 providers will begin registration on 10/1/2009.

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If a provider is part of a chain, each provider within the chain must register separately.

Providers will access the web based PS&R using the following URL -

<https://psr-ui.cms.hhs.gov/psr-ui>

Healthcare Business Specialists has not and will not be able to access this system. We have seen presentations and have looked through the attached manual at this link

[http://www.cms.hhs.gov/psrr/downloads/User\\_Manual\\_Providers.pdf](http://www.cms.hhs.gov/psrr/downloads/User_Manual_Providers.pdf) .

For support on the PS&R system you should contact your FI/MAC contractor. More PS&R system related information:

<http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0747.pdf>

<http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0753.pdf>

<http://www.cms.hhs.gov/MLNMattersArticles/downloads/SE0754.pdf>

If all else fails, contact us and we have a contact in Cahaba that has been very successful in retrieving the P S and R information and we can get the information from him. Good Luck in downloading the P S and R report that is needed for us to complete your cost report timely and accurately.

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## CMS increases RHC Maximum Rate to \$77.76

CMS announced a 1.2% increase in the Medicare Economic Index (MEI) translates into \$.92 increase (from \$76.84 to \$77.76) in the maximum allowable cost per visit for rural health clinics in 2010.

An integral part of receiving the correct reimbursement on the cost report is to have the proper Medicare maximum allowable cost per visit in the cost report. The Medicare Deductible increases from \$135 to

<i>Period of Time</i>	<i>Rate</i>	<i>Increase</i>
<i>1/1/2010 to 12/31/2010</i>	77.76	1.2%
<i>1/1/2009 to 12/31/2009</i>	76.84	1.6%
<i>1/1/2008 to 12/31/2008</i>	75.63	1.8%
<i>1/1/2007 to 12/31/2007</i>	74.29	2.8%
<i>1/1/2006 to 12/31/2006</i>	72.76	2.8%

\$155 in 2010 or a 14.8% increase from 2009 and the Medicare Part B fee schedule is currently frozen at 2009 rates for the first two months of 2010. A 21% cut is projected effective March 1, 2010 unless Congress corrects the formula once again.

## Updated Physician Compensation Tables

With the announcement of the 1.2% increase in the Medicare Economic Index for 2010; we can update our physician compensation tables to include 2010. Table 1 and Table 2 are to be used to compute allowable physician compensation for physician owners in rural health clinics. According to Section 902.1 of the CMS Cost Reporting manual; “The allowance of compensation for services of sole proprietors and partners is the amount determined to be the reasonable value of the services rendered regardless of whether there is any actual distribution of the profits of the business.” We use these tables to compute the allowable compensation for physician owners when preparing RHC cost reports.

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## Table 1

### Guideline for Reasonableness of Physician Owners Salary at Rural Health Clinics (Time)

This table can be used to determine the allowable compensation for physician administrative time in an RHC. In 1996, the Medicare Intermediary converted to a per visit method of computing allowable physician compensation; however, it does not account for administrative time that a physician owner may provide in the operation of a medical practice. The purpose of this table is to compute the allowable physician compensation related to that administrative time.

YEAR	SALARY <sup>[2]</sup>	MEI <sup>[3]</sup>	CAP <sup>[4]</sup>
1985	91,258		
1986	95,000		
1987	98,800		
1988	103,443		
1989	108,564		
1990	113,937		
1991	119,577		
1992	125,496		
1993	131,709		
1994	138,229		
1995	145,071		
1996	152,252		
1997	155,602	2.0%	57.77
1998	159,025	2.2%	59.04
1999	162,682	2.3%	60.40
2000	166,587	2.4%	61.85
2001	170,085	2.1%	63.14
2002	174,507	2.6%	64.78
2003	179,742	3.0%	66.72
2004	184,955	2.9%	68.65
2005	190,689	3.1%	70.78
2006	196,600	2.8%	72.76
2007	200,729	2.1%	74.29

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<i>2008</i>	<i>204,342</i>	<i>1.8%</i>	<i>75.63</i>
<i>2009</i>	<i>207,611</i>	<i>1.6%</i>	<i>76.84</i>
<i>2010</i>	<i>211,763</i>	<i>1.2%</i>	<i>77.76</i>

### Table 2

## Guideline for Reasonableness of Physician Owners Salary at Rural Health Clinics (Visits)

In 1996 the Medicare RHC intermediary converted to a per visit method of computing allowable physician compensation. The purpose of this table is to determine the allowable cost per visit to be multiplied by the number of encounters that the physician/provider

Allowable Physician Compensation Per Visit						
<u>Year</u>	<u>RHC Cap</u>	<u>Increase</u>	<u>South</u>	<u>East</u>	<u>North</u>	<u>West</u>
1996	\$56.64	--	\$29.72	\$31.88	\$30.04	\$32.04
1997	57.77	2.0%	30.31	32.52	30.64	32.68
1998	59.04	2.2%	30.98	33.23	31.31	33.40
1999	60.40	2.3%	31.69	34.00	32.03	34.17
2000	61.85	2.4%	32.45	34.81	32.80	34.99
2001	63.14	2.1%	33.13	35.54	33.49	35.72
<b>2002</b>	64.78	2.6%	33.99	36.47	34.36	36.65
<b>2003</b>	66.72	3.0%	35.01	37.56	35.39	37.75
<b>2004</b>	68.65	2.9%	36.03	38.65	36.42	38.85
<b>2005</b>	70.78	3.1%	37.14	39.85	37.55	40.05
<b>2006</b>	72.76	2.8%	38.18	40.97	38.60	41.17
<b>2007</b>	74.29	2.1%	38.98	41.83	39.41	42.03
<b>2008</b>	75.63	1.8%	39.68	42.58	40.12	42.79
<b>2009</b>	76.84	1.6%	40.31	43.26	40.76	43.47
<b>2010</b>	77.76	1.2%	40.79	43.78	41.25	43.99

[www.ruralhealthclinic.com](http://www.ruralhealthclinic.com)

Telephone: (423) 899-0945 Fax: (800) 268-5055 Email: la\_vita\_nouva@hotmail.com

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owner provided during the fiscal year.

## **RHC Cost Reporting Work Program** **Client Questionnaire**

### **Worksheet S**

If the answers are the same as last year; please, indicate same in the response section.

<b>Information requested</b>	<b>Status</b>	<b>Response or Instructions</b>
Please provide the name, address, and provider number of the clinic?		
What county is the clinic located in?		
Who are the physicians at the clinic and what is the Medicare Part B Billing number for the physicians at the clinic?		
Who is the physician preceptor at the clinic and how many hours during the cost reporting period did the physician preceptor spend supervising the mid-level practitioners).		
Please list the hours of operation for the rural health clinic.		
Please list the hours the clinic is open when it has non-rural health clinic hours.		

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What date was the clinic certified as a Rural Health Clinic?		
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# RHC Cost Reporting Work Program Client Questionnaire

## Supplemental B-1

Information requested	Status	Response or Instructions
How much did the clinic pay for influenza vaccine during the cost reporting period?		
How much did the clinic pay for pneumococcal vaccine during the cost reporting period?		
How many flu shots did the clinic provide to patients?		
How many pneumococcal vaccine shots did the clinic provide to patients?		
How many H1NI vaccines did you provide Medicare patients?		
How many total H1N1 vaccines did you provide patients in the fiscal year?		
How many flu shots did the clinic give to Medicare patients during the cost reporting period?		
How many pneumococcal shots did the clinic give to Medicare patients during the cost reporting period?		
What percentage of staff time to total health care staff time did it take to administer flu shots?		We will complete this section.

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What percentage of staff time to total health care staff time did it take to administer pneumococcal shots?		We will complete this section.
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# RHC Cost Reporting Work Program Client Questionnaire

## Worksheet A

Information requested	Status	Response or Instructions
Obtain a Working Trial Balance or Financial Statements from the accountants for the clinic.		
Does the clinic provide any services that are billed to Part B and what is the cost of these services that is included in the Working Trial Balance?		
Are there any transactions with related parties such as relatives or common stockholders and if there are how much is included in the working trial balance.		
If you do have related party transactions what is the actual cost of the service or product, (i.e. interest, depreciation, and property taxes for a building).		
If the clinic working trial balance is prepared on a cash basis, we will need to convert the trial balance to an accrual basis by accruing expenses and reversing last year's accruals. Please see our work paper to accrue expenses.		
Salaries need to be divided between nurse practitioner, office salaries, nursing, Laboratory, radiology, and physician salaries. Please see our work paper to prepare this information.		
Obtain a depreciation schedule which is completed on a straight-line basis. If the schedule is based on tax or Section 179 depreciation, please convert to straight line. (If you will get us the schedule, we can convert to a straight-line basis.)		
Are any items not related to patient care or luxury items included in the working trial balance? How much?		

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Please provide information on laboratory expense. List any salaries, supply cost, reagents, depreciation expense, or other lab expense.		
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# RHC Cost Reporting Work Program Client Questionnaire

## Worksheet B

Information requested	Status	Response or Instructions
How many physicians work at the clinic?		
How many hours did the physician work during the cost report period?		
How many total visits did the physician see during this period of time? Please breakout this number between office visits, nursing home visits, and inpatient hospital visits.		
How many Mid-level practitioners work at the clinic?		
How many hours did the mid-level practitioners work during the cost report period?		
How many total visits did the mid-level practitioner see during this period of time? Please breakout this number between office visits, nursing home visits, and inpatient hospital visits.		

**RHC Cost Reporting Work Program**  
**Client Questionnaire**

**Worksheet C Part II**

**P S and R**

<b>Information requested</b>	<b>Status</b>	<b>Response or Instructions</b>
Obtain the Medicare Provider Summary report for the period and enclose the information in Tab 11.		

# Tab 1

## Form 222- Medicare Cost Report

### Signature Pages

#### Instructions

*Please update us on any new physicians and what their Medicare Part B provider number is and update us on the hours of operation of the clinic and if you have any non-rural health clinic hours.*

*New Physician Name* \_\_\_\_\_ *Part B #* \_\_\_\_\_  
*Hours of operation: Mon.* \_\_\_\_\_ *Tues* \_\_\_\_\_ *Wend.* \_\_\_\_\_  
*Thur.* \_\_\_\_\_ *Friday* \_\_\_\_\_ *Sat.* \_\_\_\_\_ *Sun.* \_\_\_\_\_  
*Non-RHC Hours* \_\_\_\_\_

## Tab 2

### 339 Questionnaire Acceptability Checklist Expansion of services and/or business

#### Instructions

*Please note that you no longer have to complete the Exhibit 6 information. Flash No. 01-21 dated December, 2001 clarifies and reduces the filing requirements. Please indicate any change in ownership or sale of the practice here or if you have opened a new clinic during the year.*

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# Tab 3

## Medicaid Cost Reports

### Instructions

*Please include any forms sent to you by the State if the state requires special cost reports. (North Carolina, Iowa, California, and Louisiana). If the state does require special forms; please complete the following table or send us the information to complete the table.*

Description	Visits	Charges	Payments
Office			
Inpatient			
Radiology			
Laboratory			
Other			

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Crossovers Medicare/Caid			
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# *Tab 4*

## *Medicare Workpapers*

### *Worksheet S*

#### *Clinic Correspondence & Miscellaneous*

### *Instructions*

*Please enclose any Medicare correspondence including letters requesting a cost report, Notices of Program Reimbursement for prior years, or any adjustment reports from the Medicare Administrative Contractor (MAC).*

# *Tab 5*

## *Financial Statements/Trial Balance*

### *Instructions*

*Please include at least one of the following financial reports:*

*Financial statements prepared by your outside accountant*

*Quickbooks Report of expenses or trial balance*

*Federal Tax return (Form 1120 or Schedule C for sole proprietors)*

*We Only need one of the above sources; however, if you have more than one; please include it as it may be helpful in completing the cost report especially tax returns as we be able to determine some additional depreciation expense.*

# Tab 6

## Worksheet A-1 Reclassifications

### Instructions:

*Please enclose copies of your W-2's and write on the W-2 what each person does (i.e. Physician, PA, Nurse, Receptionist, Office Manager, laboratory tech). Please take special care to identify any laboratory personnel or laboratory time since this year the cost report cannot include any time for lab services. The following is information from the Intermediary on carving out laboratory costs in the cost report and we have enclosed the form discussed in this flash in the workpaper set.*

*In Medicare Flash No. 01-05, issued March 2001, Riverbend provided direction on how to capture the costs associated with providing laboratory services so that they may be carved out of the reimbursable cost on the cost report. We have developed a set of schedules that clinics may want to use as a guide to track the time and cost of their laboratory services. These schedules may be obtained either in hardcopy or electronic format (Excel file via email) by contacting your RHC Technician. In the near future, you will be able to download these schedules from our website, [www.Riverbendgba.com](http://www.Riverbendgba.com). Medicare Flash No. 01-05 as well as No. 01-18 (venipunctures) is both available on our website under Publications.*

Code	+ Cost Center	Descript	Plus Amount	- Cost CTr.	Descript	(minus) Amount

*Cost Report Reference A-1*

# Tab 7

## Worksheet A-2 Adjustments & A-2-1 Related Party Transactions

### Items Requested

1099's

Depreciation Schedule

Listing of Accrued Expenses such as:

Pension Plan funding

Schedule E of personal tax return (if you or spouse rent the building/equipment from the RHC)

### Instructions

Please enclose any of the above forms; so that the appropriate adjustments to the cost report can be made. It is especially important if there are related party transactions such as a spouse owning a building or a major shareholder renting the building from the corporation.

CR Reference	Description	Cost Center	Amount

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## Tab 8

### Worksheet B – Visits

We need the total encounters or visits at rural health clinic. Encounters are defined as face to face visits between physicians, NP's, PA's and patients (No nurses or 99211 visits). We need total visits including Medicare, Medicaid, self pay, no pay, and commercial visits broken down as follows. If you want to send a CPT frequency report or other computerized visit report; we will count the visits for you. Please have the reports divided by provider (Phy, NP, or PA). We also need to know how much each provider works. Please indicate the number of providers and if they work full or part-time.

Description	Phys.	pa'S	np'S	tOTALS
<i>FTE's (Providers)</i>				
CR Ref.	B, L1, C1	B-1, L2, C1	B-1, L3, C1	
<i>RHC Visits</i>				
<i>Office</i>				
<i>Level 1 NH</i>				
<i>Level 2 NH</i>				
<i>Home</i>				
<i>Other</i>				
<i>RHC Totals</i>				
CR Ref.	B, L1, C2	B-1, L2, C2	B-1, L3, C2	
<i>Non-RHC Visits</i>				
<i>Hospital</i>				
<i>Level 2 NH</i>				
<i>Other</i>				
<i>Non-RHC Visits</i>				

# Tab 9

## Influenza and Pneumococcal Logs

### Instructions

*Please copy and enclose the influenza and pneumococcal logs here. Please count the Medicare, Medicaid and other influenza shots, and the Medicare, Medicaid and other pneumococcal shots. Only the Medicare shots have to be logged; but, all shots must be counted. Please summarize the shot counts in the following table. Please include any H1N1 vaccines in column 4.*

Description	Pneumococcal	Influenza	H1N1
<i>Medicare</i>			
	<i>B-1, L13, C1</i>	<i>B-1, L13, C2</i>	
<i>Medicaid</i>			
<i>Other</i>			
<i>Totals</i>			
<i>CR Ref.</i>	<i>B-1, L11, C1</i>	<i>B-1, L11, C2</i>	

# Tab 10

## *Influenza and Pneumococcal Invoices*

### *Instructions*

*Please enclose copies of any invoices to purchase influenza and pneumococcal vaccine.  
We will summarize the invoices in this table.*

Invoice	Pneumo Shots	Pneumo Invoices	FLU Shots	Flu Invoice
<i>A</i>				
<i>B</i>				
<i>C</i>				
<i>D</i>				
<i>E</i>				
<i>F</i>				
<i>G</i>				
<i>H</i>				
<i>I</i>				
<i>Totals</i>				
<i>CR Ref.</i>		<i>B-1, L5, C1</i>		<i>B-1, L5, C2</i>

# Tab 11

## *PS and R Data*

### *Instructions*

*Please include the PS and R report which you must retrieve from IACS system. Please see the Notebook for specific instructions on how to obtain the PS and R in 2010 and later years. We will complete the following table when the cost report is prepared.*

dESCRPTION	pROVIDER # <u>Period</u>	pROVIDER # <u>Period</u>	total	CR Reference
Visits				C II, L11, C1
Deductibles				C II, L17, C1
Payments				C II, L22, C3

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## Tab 12

### Medicare Bad Debts

#### Instructions

If you are claiming Medicare Bad Debts, please summarize by page the deductibles co-insurance, and total the pages. You can only claim Medicare deductibles and Medicare coinsurance as allowable bad debt. You must have written the bad debt off before year-end and comply with all the bad debt collection requirements.

Page	Deduct	Co-Ins	total
1			
2			
3			
4			
5			
6			
7			
8			
Totals			
CrossOver Bad Debts			

#### Summary for Cost Report

Total Bad Debt including Crossovers \_\_\_\_\_  
Crossover Bad Debt only (included in above) \_\_\_\_\_